



**U.S. Department of Justice**

*United States Attorney  
Eastern District of New York*

JPN  
F.#2008R00474

*271 Cadman Plaza East  
Brooklyn, New York 11201*

October 28, 2011

By Hand Delivery and ECF  
The Honorable Dora L. Irizarry  
United States District Court  
Eastern District of New York  
225 Cadman Plaza East  
Brooklyn, NY 11201

Re: United States v. Seth Lowenstein  
Criminal Docket No. 10-583 (DLI)

Dear Judge Irizarry:

As the Court is aware, the Presentence Investigation Report ("Presentence Report") states that Hewlett-Packard ("HP") and Lexmark Corp., two of the identified victims in the above-captioned case, provided affidavits to the Probation Department, reporting losses of \$195,577 and \$232,046.75, respectively. See Presentence Report ¶ 16. The government recently learned that the affidavit loss amounts listed in the Presentence Report are incorrect. Specifically, the government learned that HP and Lexmark in fact submitted affidavits to the Probation Department that reflect losses of \$192,492.05 and \$222,106.95, respectively. The government has informed the Probation Department of this error.

The government also communicated with Lexmark and HP to confirm the loss amounts in their respective affidavits. Lexmark confirmed a loss amount of \$222,106.95. HP, however, indicated that its actual loss amount is slightly higher than the loss amount reflected in its affidavit to the Probation Department. HP arrived at the slightly higher loss amount (\$208,282.04) after reviewing additional documentation relating to the defendant's conduct. HP has submitted a supplemental affidavit of loss to the Probation Department that reflects an actual loss amount of \$208,282.04.

The government has produced to the defendant a copy of each of the affidavits of loss, along with a proposed stipulation as to the loss amount (a total of \$430,388.99) in connection with

the defendant's statutory and applicable advisory Guidelines sentence. The government will apprise the Court accordingly.

Respectfully submitted,

LORETTA E. LYNCH  
United States Attorney

By:                     /s/                      
John P. Nowak  
Assistant U.S. Attorney

cc: John Meringolo, Esq. (By ECF and E-mail)  
Sindee Haasnoot, U.S. Probation Officer (By Hand)  
Clerk of the Court (DLI)(By ECF)